



Darnall, Sikes, Gardes & Frederick.

(A Corporation of Certified Public Accountants)

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Release Date 8/9/06

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

Re: Iberia Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed for the Title III B, III D, and III E programs by Iberia Council on Aging, Inc. during the three month reporting period ended December 31, 2005. Iberia Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

INQUIRES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following questions were presented to management and their responses are noted as follows:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes, services are provided throughout the Parish for the programs listed above.

- Is a written description of the various programs available to the public?

Response: We have brochures available to the public and customers that describe the various programs of the council.

- Are consumer rosters maintained for each program?

Response: Consumer rosters for each program is maintained within the SAMS program.

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- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, Homemaker currently has a waiting list of consumers. The other programs do not need one since we are able to provide the consumers services as soon as they are requested.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, a daily log of services provided is maintained for the individual programs.

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: The Homemaker personnel do not prepare meals, run errands or assist with shopping.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes and the consumers are provided a copy of the policy.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, the receptionist has the resource file.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: Yes.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: The client assessment form and sign-in sheets are used as documentation verifying services have been provided to the consumer.

- Is a trip log maintained for Transportation?

Response: Yes, each driver has a set route with certain consumers and documents each trip on the transportation log which is completed daily. (We obtained the logs for the three month period October 1, 2005 through December 31, 2005 and compared the total units provided per the logs to the SAMS report provided by CAAA. See Table A for a summary of findings.)

- Is a trip log maintained for Transportation?

Response: Yes, each driver has a set route with certain consumers and documents each trip on the transportation log which is completed daily. (We obtained the logs for the three month period October 1, 2005 through December 31, 2005 and compared the total units provided per the logs to the SAMS report provided by CAAA. See Table A below for a summary of findings.)

TABLE A
UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Logs	Differences Noted
III B	Homemaker	360	360	-
III B	Information & Assistance	245	245	-
III B	Outreach	53	53	-
III B	Transportation	1,762	1,762	-
III B	Visiting	244	244	-
III D	Wellness	1,012	1,012	-
III D	Medication Management	24	24	-
III E	Information & Assistance	18	18	-
III E	In-Home Respite	2,578	2,578	-
III E	Outreach	17	17	-
III E	Personal Care	354	354	-

No differences were noted between the units per logs and the units reported to CAAA.

- Are procedures in place for participants to make reservations for Transportation services?

Response: We only use transportation for C-1 meal clients at the Center Street location and occasionally for recreation and dancing activities.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: The council uses the GOEA Assessment Form. All homebound consumers are assessed every six months while consumers receiving other services are assessed annually.

PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

1. Obtain a schedule of units provided during the three month period ending December 31, 2005.

We obtained the Agency Summary Report from CAAA for the reporting period of October 1, 2005 through December 31, 2005.

2. Determine how the council verifies the number of units provided.

The council maintains daily service logs to monitor the units of service provided among the various programs. The information from the daily logs are summarized monthly and entered into the SAMS program. As noted in Table A on page 3, we compared the number of units provided per the Agency Summary Report to the council's logs. Based on our procedures, we did not note any differences in the programs between the units provided per the logs and the units submitted to CAAA.

3. Obtain unit cost information and agree contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

<u>Program/Service</u>	<u>Column A</u> Unit Cost per SAMS	<u>Column B</u> Unit Cost per Contract	<u>Column C</u> Amount Reimbursed
Title III B			
Homemaker	\$ 9.23	\$ 9.23	\$ 9.23
Information & Assistance	12.89	12.89	12.89
Transportation	8.66	8.66	8.66
Visiting	8.77	8.77	8.77
Title III D			
Wellness	1.24	1.24	1.24
Medication Management	10.06	10.06	10.06
Title III E			
Information & Assistance	17.91	17.91	17.91
In-Home Respite	13.65	13.65	13.65
Personal Care	12.29	13.29	13.29
Outreach	13.94	13.94	13.94

Based on our procedures, we did not notice any differences between the unit price per the contract with CAAA (Column B) and the amount received from CAAA (Column C). However, Title III E Personal Care unit cost calculated per SAMS (Column A) of \$12.29 did not agree to the unit cost per the contract with CAAA (Column B) and the amount reimbursed by CAAA (Column C) of \$13.29, a difference of \$1.00 per unit.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended December 31, 2005.

We obtained a summary of consumers receiving services during the calendar quarter ended December 31, 2005 from the SAMS Agency Summary Report provided by CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Units of Service:

We noted five individuals for whom the number of units provided per supporting documentation did not agree with the number of units submitted to CAAA via the SAMS report. Four individuals participating in the Wellness program had differences which netted to one unit of service more per the SAMS report than was supported by documentation provided and one individual receiving Homemaker services had two units of service reported to CAAA that could not be supported based on documentation provided.

The chart below summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Daily Logs
III B	Homemaker	42	7	18	16
III B	Information & Assistance	242	16	16	16
III B	Transportation	37	7	86	86
III B	Telephoning	15	0	0	0
III B	Outreach	51	4	4	4
III B	Visiting	239	0	0	0
III D	Medication Management	24	4	4	4
III D	Wellness	175	19	44	43
III E	Information & Assistance	18	1	1	1
III E	In-Home Respite	20	0	0	0
III E	Outreach	17	2	2	2
III E	Personal Care	14	0	0	0
Totals		894	60	175	172

To the board members
Cajun Area Agency on Aging, Inc.
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Assessments:

No exceptions noted, each consumer selected in the sample had an assessment in their file and the assessment was performed within the past twelve months.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Iberia Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes, Gaudin & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 10, 2006